



Office of Small Business and Entrepreneurship
One North Capitol Avenue, Suite 600
Indianapolis, IN 46204

Toll free: 888-472-3244
Phone: 317-234-2082
Fax: 317-232-8872

www.osbe.in.gov

June 10, 2015

David Marusarz
Staff Attorney
Indiana Department of Local Government Finance
100 North Senate Ave N1058
Indianapolis, IN 46204

Dear Mr. Marusarz,

Pursuant to IC 4-22-2-28, the Indiana Office of Small Business and Entrepreneurship ("OSBE") has reviewed the economic impact analysis for small business associated with rule changes contained in LSA Document 15-166 proposed by the Indiana Department of Local Government Finance (INDLCF). The proposed rule adds 50 IAC 16-7.1 concerning personal property tax liability and refunds on an amended return. It amends 50 IAC 16-3-2 concerning amended property tax return forms. It amends 50 IAC 16-4-1 concerning prohibited amendments. It amends 50 IAC 16-5-1 concerning assessing official review of amended personal property returns. It makes technical corrections to 50 IAC 16-6-1. It repeals 50 IAC 16-7. It makes technical correction to 50 IAC 16-8-1. Effective 30 days after filing with publisher.

The economic impact statement prepared by the INDLCF indicates the purposed rule will not impose requirements or costs on small businesses. OSBE does not object to the economic impact to small business associated with the proposed rule. If you have any questions about the comments contained herein please contact me at 232.5679 or ombudsman@osbe.in.gov.

Regards,

A handwritten signature in black ink that reads "Erik Scheub".

Erik Scheub